

## FILING A PUBLIC FINANCIAL DISCLOSURE REPORT (SF 278)

If you have questions, please contact [Nicola Sanchez](#) (OGC).

The Ethics in Government Act requires Federal employees to file an Executive Branch Personnel Public Financial Disclosure Report ([Standard Form 278](#)) who were paid at a level above GG-15 (or served as a special assistant to a Commissioner).

**Where to mail your report:** Mail your signed report to Olive Samuel, Office of the General Counsel (OGC) at Mail Stop O-15D21. We cannot accept reports electronically.

**Protecting personal privacy information:** You may attach brokerage statements or other documents if they include required information. However, please delete personal information such as your address and social security and brokerage account numbers, as these reports will be made available to the public, if requested.

**Extension to file:** Before the May 17<sup>th</sup> due date, an extension of up to 45 days can be granted for good cause by contacting [Nicola Sanchez](#). We recommend requesting an extension early to avoid being assessed a \$200 fee pursuant to the Ethics Reform Act for filing more than 30 days after the deadline or the extension. The fee can be waived for extraordinary circumstances.

### Please avoid common errors:

- **“Gifts, Reimbursements, and Travel Expenses” Schedule B, Part II:** Although not reflected on the form, the minimum value for gifts from one source that must be reported has been raised to \$305. You can exclude items worth \$122 or less in determining the total value of gifts. You do not have to report gifts from relatives, bequests, or to your spouse or dependent child that are given for reasons independent from you.
- **Reporting period:** The period covered by this report is January 1- December 31, 2009. However, the period for Schedule C, Part II (“Agreements and Arrangements”) and Schedule D, Part I (“Positions Held Outside U.S. Government”) is January 1, 2009 to the date you file the report.
- **Complete each Schedule:** Check the “None” box if you have nothing to report on that schedule.
- **Assets, Income and Transactions:** On Schedule A (“Assets and Income”), list all assets (such as stocks, bonds, or mutual funds) that you, your spouse, or dependent children owned in 2009 that: (1) were worth over \$1,000 on December 31, 2009, or (2) generated over \$200 in income (interest, dividends, or rent) during 2009. On Schedule B, Part I (“Transactions”), list all assets valued over \$1,000 that you bought or sold during 2009, including those you no longer own.
- **IRA, 401(k), partnerships:** List each asset held by you or your spouse in an Individual Retirement Account (IRA), 401(k), or general partnership (including most investment clubs) with a value of more than \$1,000 on Schedule A. List each asset worth over \$1,000 in any corporate savings plan, defined contribution retirement plan, or life insurance or annuity plan that allows you to select the investments.

- **Pension:** List any non-Federal pension you or your spouse might have on Schedule A. You must report your (but not your spouse's) non-Federal pension on Schedule C, Part II. Do not report your Federal retirement plan, Thrift Savings Plan, or Social Security benefits.
- **Non-Federal employment:** If you have a second job, report the name of your private employer and exact amount of the salary received during the reporting year. If your spouse has a non-Federal job, report the name of your spouse's employer, but not salary information.
- **Mutual funds:** List the full name of mutual funds, e.g., "Vanguard Small Cap Index Fund."
- **Real property investments:** Report the city and state of real estate investments on Schedule A. Report a mortgage over \$10,000 on investment property as a liability on Schedule C. There is no need to report your personal residence or a mortgage on your personal residence or unrented vacation home.
- **Trusts and estates:** List your position as a trustee, executor or administrator of an estate on Schedule D. You do not have to report the assets of a trust or estate unless you, your spouse, or dependent child has a present legal right to its property or income. However, fees received for serving as a trustee, executor, or administrator must be reported as income on Schedule A.